

Exhibit B

FAXED
8/31/04

LAW OFFICES OF GENE MESH AND ASSOCIATES

31 August 2004

By Fax 721 2139

Thomas W. Breidenstein, Esq.
BARRETT & WEBER
105 East Fourth Street, Suite 500
Cincinnati, OH 45202-4015

Re: OHSL

Dear Mr. Breidenstein:

First, thank you for taking time away from your project to briefly discuss the issues surrounding the motion to compel KMK's production of documents. I am preparing a motion to compel, and I need to clarify this issue as soon as possible. Second, the issue as I see it is that KMK's response and objection no longer complies with the law of the case. (For the purposes of this discussion, I will not debate whether it was previously appropriate to invoke the PSLRA.) Specifically, on page 2 ¶ 2 of your Responses and Objections to the Subpoena served on KMK you state:

Thus, because it is entirely clear that discovery
Is stayed in this matter, as per the Court's several
Rulings and the clear language of the PSLRA, KMK
Does not deem it necessary to provide specific objections
To Plaintiffs' request.

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at Taft Road
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As you know and have known for some time, Magistrate Judge Hogan clarified that discovery was not stayed against KMK and E&Y at the 30 June 2004 Status Conference. Thus KMK has had two months to properly comply with the duly served subpoena, but has taken no action. KMK's position as of 24 June 2004 (the date of the objections and responses to the subpoena) is no longer the law of the case and has not been for two months.

As I indicated in our phone conversation, I need to know your position as soon as possible so that I can properly address PSLRA issues, if any, in my motion to compel. Again, thank you for your consideration in taking my call. Kindly let me know how you wish to proceed.

Sincerely,



Michael G. Brautigam

All Counsel by Fax

